

Honorable J. Kelley Arnold

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,)	
)	Civ. No. 04-5024 JKA
Plaintiff,)	
)	
v.)	ORDER GRANTING THE UNITED
)	STATES' MOTION FOR SUMMARY
PAEA K. MANU'ATU, KAREN M.)	JUDGMENT AGAINST DEFENDANT
MANU'ATU, ELISHAMA A. McCLINTON,)	ELISHAMA A. McCLINTON
and HANNAH E. McCLINTON,)	
)	
Defendants.)	
_____)	

This matter is before the Court on the United States' Motion for Summary Judgment Against Defendant Elishama A. McClinton. No response to that motion was filed by or on behalf of Mr. McClinton. Upon consideration of the motion, the declarations and exhibits submitted therewith, and the record in this case, the Court hereby FINDS and CONCLUDES that, pursuant to the Uniform Fraudulent Transferee Act, RCW 19.40.011 et seq., defendant Elishama A. McClinton is a fraudulent transferee of the subject property at issue herein, located at 3628 Oak Bay Road, Port Hadlock, WA 98339; that defendant Elishama A. McClinton knowingly accepted the subject property with an intent to assist defendants Paea K. Manu'atu and Karen M. Manu'atu in evading payment of their outstanding federal tax liabilities and placing the subject property

[PROPOSED] ORDER
(Civ. No. 04-5024 JKA)

U.S. DEPARTMENT OF JUSTICE
Tax Division
P.O. Box 683, Ben Franklin Station
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beyond the United States' reach; and that, accordingly, defendant Elishama A. McClinton is personally liable to the United States for the full amount of the federal tax liabilities at issue in this matter, \$54,719.75, plus interest accruing from July 29, 2005, pursuant to 26 U.S.C. §§ 6601, 6621 and 6622, and 28 U.S.C. § 1961(c), until paid. Based upon those findings and conclusions, it is hereby

ORDERED that the United States' Motion for Summary Judgment Against Defendant Elishama A. McClinton is GRANTED; it is further

ORDERED that defendant Elishama A. McClinton is a fraudulent transferee of the subject property at issue herein; it is further

ORDERED that, as a fraudulent transferee, defendant Elishama A. McClinton is liable to the to the United States in the amount of \$54,719.75, plus interest accruing from July 29, 2005, pursuant to 26 U.S.C. §§ 6601, 6621 and 6622, and 28 U.S.C. § 1961(c), until paid; it is further

ORDERED that, as there are no further issues to be resolved in this matter, all future deadlines currently pending under the scheduling order, including the trial date, shall be vacated.

IT IS SO ORDERED. The Clerk is directed to enter judgment accordingly.

DATED this 26TH day of August, 2005.

/s/ J. Kelley Arnold

UNITED STATES MAGISTRATE JUDGE

Presented by:

JOHN L. McKAY
United States Attorney

ROBERT P. BROUILLARD, WSB #19786
Assistant United States Attorney

s/ Jennifer D. Auchterlonie
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